

2018

**CERTIFICATE**

To the Clerk of Pratt, State of Kansas

We, the undersigned, officers of

**City of Iuka**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018; and  
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	142,467	21,800
Debt Service	10-113			
Library	12-1220			
Special Fire		8	2,800	2,417
		8		
Special Highway		9	9,222	
Electric		9	523,747	
Water		10	43,479	
		10		
<b>Totals</b>		XXXXXX	721,715	24,217
Is an Ordinance required to be passed, published, and attached to the budget			No	County Clerk's Use Only
Budget Summary		11		
Neighborhood Revitalization				
			1,119,642	
			-104,228 MRP	
			1,015,414	
				Nov 1, 2017 Total Assessed Valuation

Assisted by:  
Patton, Cramer, & LaPrad, CHTD

Address:  
113 E 3rd  
Pratt, KS/67124  
Email:

Date Attested: Nov. 1<sup>st</sup> 2017

*Sherry Kruse*  
County Clerk

*David L. Siggs* Mayor  
*David Turner* Council  
*Wendy D. Dizon* Council  
*Brad George* Council  
*Kyra Beckman* Council  
*Tom Huls* Council  
Governing Body

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	23,120
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	
3) Net Tax Levy (Base)	23,120

Percentage Adjustments

4) CPI Adjustment - 1.4%	324
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	18,015
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	1,605
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	1,578,661
Increase in Total Personal Property Valuations (cannot be less than zero)	26,644
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	
10) Total Assessed Value of Adjustments:	18,015
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	1,578,661
12) Adjustment Percentage (Line 10 Divided by Line 11)	1.60%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	369
14) Total Percentage Adjustments	693

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	
Difference	0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	
Less: Property Tax Revenues Spent on P&C and Lease Payments in 2017 Budget	0
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget	
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget	
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget	
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget	
21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)	
Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)	0
CPI Adjustment - 1.4%	0
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)	0
Increased Law Enforcement Expense in 2018 Budget	0
22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)	
Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)	94
CPI Adjustment - 1.4%	6,823
Fire Protection Expenses - 2107 Budget (Indexed by CPI)	527
Increased Fire Protection Expense	
23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)	
Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)	0
CPI Adjustment - 1.4%	0
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)	0
Increased Emergency Medical Expense	0

Total Increased Tax Revenue Adjustment

527

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget	
24a) Recreation Commission Levy 2018 Budget	
24b) Other Governmental Levy 2018 Budget	
25) Total Levies on Behalf of Another Political or Governmental Subdivision	0
26) Total Computed Tax Levy	24,339

City of Iuka

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**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2017	Budget Tax Levy Amount for 2016	Allocation for Proposed Year 2018		
		MVT	RVT	16/20M Veh
General	20,856	4,121	55	0
Debt Service				
Library				
Special Fire	2,264	447	6	0
TOTAL	23,120	4,568	61	0

County Treas Motor Vehicle Estimate 4,568

County Treasurers Recreational Vehicle Estimate 61

County Treasurers 16/20M Vehicle Estimate 0

Motor Vehicle Factor 0.19758

Recreational Vehicle Factor 0.00264

16/20 Vehicle Factor 0.00000

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**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2016</b>	<b>Current Amount for 2017</b>	<b>Proposed Amount for 2018</b>	<b>Transfers Authorized by Statute</b>
ELECTRIC	GENERAL	40,000	40,000	40,000	KSA 12-825d
	<b>Totals</b>	40,000	40,000	40,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	40,000	40,000	40,000	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2017	Payments Due 2017	Payments Due 2018
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	75,535	46,033	36,641
Receipts:			
Ad Valorem Tax	27,453	20,856	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	103	135	30
Motor Vehicle Tax	4,152	4,250	4,121
Recreational Vehicle Tax	42	45	55
16/20M Vehicle Tax	155	172	0
Gross Earning (Intangible) Tax			0
LAVTR			2,305
City and County Revenue Sharing			0
Franchise Tax	2,716	3,500	3,000
Hall Rent	485	750	750
Contributions	4,200		
Sales Tax	18,924	17,000	19,000
Grants	19,923	15,000	15,000
Transfer from Electric	40,000	40,000	40,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	650	600	400
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>118,803</b>	<b>102,308</b>	<b>84,661</b>
<b>Resources Available:</b>	<b>194,338</b>	<b>148,341</b>	<b>121,302</b>
Expenditures:			
Administrative:			
Salaries and Wages	16,964	17,000	17,000
Contractual	35,824	34,000	35,000
Commodities	2,546	2,000	2,250
Capital Outlay	13,296		15,100
Fire Department:			
Salaries and Wages	231	200	250
Contractual	3,628	3,500	3,700
Commodities	596	500	600
Capital Outlay	32,494	15,000	21,217
Street Department:			
Salaries and Wages	2,788	2,500	2,800
Contractual	31,065	29,000	31,500
Commodities	8,873	8,000	9,000
Capital Outlay			4,050
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>148,305</b>	<b>111,700</b>	<b>142,467</b>
Unencumbered Cash Balance Dec 31	46,033	36,641	xxxxxxxxxxxxxxxxxxxx
2016/2017 Budget Authority Amount:	130,100	135,800	xxxxxxxxxxxxxxxxxxxx
See Tab A			
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	142,467
		Tax Required	21,165
Delinquent Comp Rate:	3.0%		635
Amount of 2017 Ad Valorem Tax			21,800

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Fire	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		215	0
Receipts:			
Ad Valorem Tax	2,495	2,264	xxxxxxxxxxxxxx
Delinquent Tax	5		
Motor Vehicle Tax	403		447
Recreational Vehicle Tax	2		6
16/20M Vehicle Tax	10		0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	2,915	2,264	453
Resources Available:	2,915	2,479	453
Expenditures:			
Salaries and Wages	2,700	2,479	2,800
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,700	2,479	2,800
Unencumbered Cash Balance Dec 31	215	0	xxxxxxxxxxxxxx
2016/2017 Budget Authority Amount:	2,700	2,800	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,800
		Tax Required	2,347
		Delinquent Comp Rate: 3.0%	70
		Amount of 2017 Ad Valorem Tax	2,417

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2016/2017 Budget Authority Amount:	0	0	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.0%	0
		Amount of 2017 Ad Valorem Tax	0



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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	762	4,732
Receipts:			
State of Kansas Gas Tax	4,417	4,470	4,490
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>4,417</b>	<b>4,470</b>	<b>4,490</b>
<b>Resources Available:</b>	<b>4,417</b>	<b>5,232</b>	<b>9,222</b>
Expenditures:			
Street Repair and Maint	3,655	500	9,222
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>3,655</b>	<b>500</b>	<b>9,222</b>
Unencumbered Cash Balance Dec 31	762	4,732	0
2016/2017 Budget Authority Amount:	16,326	8,270	

Adopted Budget Electric	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	145,064	170,547	195,747
Receipts:			
Charges to Customers	325,873	326,000	328,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>325,873</b>	<b>326,000</b>	<b>328,000</b>
<b>Resources Available:</b>	<b>470,937</b>	<b>496,547</b>	<b>523,747</b>
Expenditures:			
Salaries and Wages	1,781	1,800	2,000
Contractual	258,609	259,000	481,747
Commodities			
Capital Outlay			
Transfer to General	40,000	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>300,390</b>	<b>300,800</b>	<b>523,747</b>
Unencumbered Cash Balance Dec 31	170,547	195,747	0
2016/2017 Budget Authority Amount:	456,712	502,064	

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	63,861	47,979	32,879
Receipts:			
Charges to Customers	10,452	10,500	10,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,452</b>	<b>10,500</b>	<b>10,600</b>
<b>Resources Available:</b>	<b>74,313</b>	<b>58,479</b>	<b>43,479</b>
Expenditures:			
Salaries and Wages	4,620	4,600	4,700
Contractual	21,714	21,000	38,779
Commodities			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>26,334</b>	<b>25,600</b>	<b>43,479</b>
Unencumbered Cash Balance Dec 31	47,979	32,879	0
2016/2017 Budget Authority Amount:	104,320	71,861	

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries and Wages			
Contractual			
Commodities			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017 Budget Authority Amount:	0	0	

2018

**NOTICE OF BUDGET HEARING**

The governing body of

City of Iuka

will meet on August 1, 2017 at 7:00 PM at CITY HALL for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at CITY HALL and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	148,305	21.821	111,700	20.775	142,467	21,800	19.314
Debt Service							
Library							
Special Fire	2,700	2.205	2,479	2.255	2,800	2,417	2.141
Special Highway	3,655		500		9,222		
Electric	300,390		300,800		523,747		
Water	26,334		25,600		43,479		
Totals	481,384	24.026	441,079	23.030	721,715	24,217	21.455
Less: Transfers	40,000		40,000		40,000		
Net Expenditure	441,384		401,079		681,715		
Total Tax Levied	23,520		23,120		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,000,165		1,003,921		1,128,691		

Outstanding Indebtedness,

January 1,	2015	2016	2017
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**CITY OF IUKA**

City Official Title: CITY CLERK

# **NOTICE OF BUDGET HEARING**

The governing body of  
City of Iuka  
 will meet on August 1, 2017 at 7:00 PM at CITY HALL for the purpose of hearing and  
 answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
 Detailed budget information is available at CITY HALL and will be available at this hearing.

## **BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.  
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	148,305	21.821	111,700	20.775	142,467	21,800	19.314
Debt Service							
Library							
Special Fire	2,700	2.205	2,479	2.255	2,800	2,417	2.141
Special Highway	3,655		580		9,222		
Electric	300,390		300,800		523,747		
Water	26,334		25,600		43,479		
Totals	481,384	24.026	441,079	23.030	721,715	24,217	21.455
Less: Transfers	40,000		40,000		40,000		
Net Expenditure	441,384		401,079		681,715		
Total Tax Levied	23,520		23,120				
Assessed Valuation	1,000,165		1,003,921		1,128,691		
Outstanding Indebtedness, January 1,	2015		2016		2017		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills

**CITY OF IUKA**

City Official Title: CITY CLERK

Published in the Pratt Tribune Tues., July 11, 2017.